

GOVERNMENT OF INDIA

Delhi



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DELHI ADMINISTRATION

EXTRAORDINARY

PART IV

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DELHI ADMINISTRATION: DELHI

NOTIFICATION

Delhi, the 3rd November, 1962

No. F.4(33)/62-Fin.(E).—The following draft of rules further to amend the Delhi Sales Tax Rules, 1951, which the Chief Commissioner, Delhi, proposes to make in exercise of the powers conferred by section 26 of the Bengal Finance (Sales Tax) Act, 1941 as in force in the Union Territory of Delhi, is published for the information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 15th November, 1962, together with any objections or suggestions that may be received in respect thereto before the date specified:—

Draft Rules

1. **Short title.**—These rules may be called the Delhi Sales Tax (Amendment) Rules, 1962.

2. **Amendment of Rule 29.**—In rule 29, after clause (ii), the following clause shall be inserted, namely:—

“(iii) Sales of goods which are shown to the satisfaction of the Assessing Authority to have been made—

(a) to the Ministry of Defence or to any of its subordinate offices for official use; or

(b) to the Citizens' Committee, constituted by the Mayor of Delhi, or to such other institutions as the Chief Commissioner may, from time to time, specify in this behalf, for the benefit of the Defence Forces.

Provided that in the case of such sales the dealer claiming exemption on this account produces in addition to the office copy of the voucher(s)/cash memo(s), issued on account of such sale bearing the

name and address of the office to whom the sale was made and the name and signature of the person receiving the goods—

- (i) in the case of sales falling under (a) above, a certificate issued by the office and signed by an officer not below the rank of Lieutenant duly sealed and authenticated in the following form:—

“Certified that the goods covered by the voucher(s)/cash memo(s) mentioned below were purchased for official use by the office of _____ under the Ministry of Defence.

Regn. No. of the dealer	S. No.	Voucher/Cash Memo		
		No.	Date	Amount
(1)	(2)	(3)	(4)	(5)

Seal
Date

Signature.....
Designation.....”

- (ii) in the case of sales falling under (b) above, a certificate issued by the Secretary or treasurer of Citizens Committee or of the institution specified under clause (b) above duly sealed and authenticated in the following form:—

“Certified that the goods covered by the voucher(s)/cash memo(s) mentioned below were purchased for the benefit of the Defence Forces.

Regn. No. of the dealer	S. No.	Voucher/Cash Memo		
		No.	Date	Amount
(1)	(2)	(3)	(4)	(5)

Seal
Date

Signature.....
Designation.....”

By Order,

S. K. JAIN,

Under Secy. Finance (Expenditure),
Delhi Administration, Delhi.